G. R. S. 58

Previous references.

Q 7 232-02-SS 1-2.
L.R. 252-06: 1-4.
" 660-05: 1-2.
" 75-07: 1-5.
Q.7. 1280-08: 1-2.
" ~~1196-06~~
Later references.
" 148-02: 1-8.
" 157-06: 1-2.
" 1102-06: 3,5,27,28

Later references.
B June 11. SL 296
Q.7 373-10 SS 183 B. March
SS 264. B. June 11. Q.7 373-10.
Q.7 529-11 B: Sep 1913 SL 1-5.

1908.-9

(Gen. Fin.)

File No. 213-0

Serial Nos. 1—8

P 112E

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—8

Part B. for November 1910

SUBJECT.

Review of the work of the State Human Treasu and the formation of a Local Audit Depart

---

1. From the Comptroller: No. 3331 d. 12-12-08.
Submits proposals for the constitution of a regular Local Audit Staff.

2. To the Comptroller No. H. 3729 d. 19-1-09
Requests to state early what reductions are feasible in the L.F. Branch of his office under the arrangements proposed by him

3. From the Comptroller: No. 4161 d. 23-1-1909
P. T.

States that if the Scheme is sanctioned the Local Fund Section of his Office could be reduced by five hands.

4 To the Deputy Comr. Bangalore Dt.
No. H. 4196 d. 17.3.09.

Requests to State if there is accommodation in the rooms of the Bangalore Dt. Treasury, for S. H. Treasury and a portion of its Office which is under Contemplation to be shifted there.

5 From the D.C. Bangalore District.
No. 495 d. 7.4.09.

Reports that, as it is, there is no accommodation for extra hands in the rooms of the Bangalore Dt. Treasury, but the accommodation cd be provided if the rooms now occupied by the officials of the Doddaballapur Sub-Division Office and adjoining to the Treasury, are made available by providing. Separate accommodation for the Doddaballapur Sub-Division Office ordered to be held at Bangalore until further orders as per G.O. No. R. 5856 - I. R. 75-07. d. 12-2-08.

6. To the Comptroller No. H. 7738 d. 4-5-09.

Requests him to furnish a Statement Showing the exact amount of Savings effected by the proposed reorganization of the work of the State Huzur Treasury and to State how the work to be undertaken by the proposed Audit Staff will compare with that in the Office of the Accountant General, Madras.

7. From the Comptroller No. 7357/408

12-[illegible] Submits a Statement

P. T.O

R.S. 11] 1908.

GENERAL AND REVENUE SECRETARIAT

(Gen Fin)

NOTES.

File. No. 213-08

FILE HEADING.

Constitution of a regular local Audit Staff

From The Comptroller

No. 3331 Dated 12/12/08 Received 14/12/08

Diary No. 2031 | Enclos. 2 | Spare Copies. | Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits proposals for the Constitution of a regular local Audit Staff.

NOTES AND ORDERS.

Submitted for orders

N 16/12

1) The imperative necessity for the "the outside audit dept." with organisation of a staff of auditors to audit the accounts of the Municipal & other funds inclusive of Trust funds is urged for

NOTES—First sheet.

GPB—30,000—20-3-06.

Serial No.

the consideration of Govt and a Scheme is submitted for the sanction of Govt. The gist of the Scheme is as mentioned in para 10 of the letter is "to strengthen the non-gazetted staff" and "to place the local audit dept in immediate charge of a gazetted officer who may be always free to move about the Province

W 2) A list showing the audits which it is proposed to take up is appended vide paper flagged W

V 3) Another list showing the Establishment required for the work is submitted.

N 18/12/08.

mdr 21/12

4) With a view to provide for an efficient and systematic local audit of the accounts of the offices, Corporations and funds referred to in Statement A appended to his letter, the Comptr proposes an Establt of 9 hands for the Internal Audit Dept of his office, at an average monthly cost of Rs 638 in lieu of the present staff of two hands costing Rs 102.

NOTE—Contn. sheet.

GPB—50.000—13-5-08

G.R.S. 12]
General and Revenue Secretariat.

File No. 213 of 1908

4 (4)

Serial No.

1) The Comptroller has given good reasons why a separate Local Audit dept should be organised. His proposal, which involves an extra cost of Rs 536 a month may be sanctioned, & he may be asked to point out what reductions are feasible in the L. F. Branch of his office. The question of reducing the rates of Huzur Hearing may be dealt with separately.

9-1-09

(X)

The papers demanded are below the dept

2) On further consideration, it is better to call for the information marked above (X) before placing the file before Secy & Govt — Please call for it —

9/1/09

Draft made 9-1-09

Submitted a draft —
11/1/09
11/1

Done 12-1-9

5/ 2 To the Comptroller
No: H 3129 Dt 19.1.09.
Request to state early what reductions are feasible in the L. F. Branch of his office under the arrangements proposed by him.

Subject

NOTE—Contn. sheet.

GPB—50.000—13-5-08

Serial No.

The excess Cost of Rs 536 p.m. will, it is stated be more than Covered by the Savings expected from the reduction in the Estabt of the Local Fund Branch of the Comptr's Office, which will be rendered feasible by the arrangement of local audit now proposed, as also from the reduction of the State Hugur Try to the Status of a Reserve Try. Please put up papers Connected with the proposals regarding the Strengthening of the Staff stated to have been made in 1904.

mvk
2-1-9

Z

1) G. 7 file no. 232 of 1904-05 Containing the G.O. no. 4139 / G. 7 232-04-2 of 4-1-1905 ~~being~~ is put up herewith

1) 27/1/09
mvk
31

The proposals made in 1904 were different from those now made. The former did not Contemplate the local audit of local & other fund accounts, which is the Chief object of the present proposals. In all the British Provinces the audit of Local Fund accounts is local & not Centralised as is the case now in Mysore.

Genl Secy

mvk
8-1-9

NOTE—Contn. sheet.

GPB—50.000—13-5-08

Gen Tri File No. 213 of 1908

(5)

Serial No.

L.F. Mis 16308

1) 1st Cr's remarks in LR Mis No 89-08 (re. future audit of the Accounts of the City of Mysore Improvement Trust).

Please let me see this again with the Scheme for local audit referred to by the Comptroller.

(Sd) J. A. R

28. 12. 1908

Submitted.

2) Gen Tri File 213-08 relating to the Scheme proposed by the Comptr for the local audit of the Municipal and other Fund Accounts, which is a Mis Case in Br II is herewith submitted for perusal by the Revnt Councillor.

(Sd) M. N. K.

22. 1. 1909

Seen.

3) The Scheme highly commends itself to my mind.

(Sd) J. A. R.

28. 1. 1909.

× × ×

This (LR Mis 89/08) may await the issue of orders on the Scheme for local audit.

31. 1. 09 (Sd) K. M.

To Br II for kindly sending a copy of the order, when issued, on the Scheme of local audit.

2-2-09. Illegible

Illegible 1.2.09.

NOTE—Contn. sheet.

GPB—50.000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

92 File No. 213 of 1908

Serial No. 3

From the Comptroller to the Asst of H H the Maharaja of Mysore. No. 4161/R 219 dt 23.1.1909

J1

States that if the scheme is sanctioned, the Local Fund Section of his office could be reduced by five hands.

1) As the number of appointments in the higher grades of his office is said to be very few the reduction will be of one in the 3d grade and of four hands in the 4th grade resulting in a total reduction of Rs 105.

Submitted for orders.

22/1/09.

Mr R 41/2

Genl Secy)

Mr G 4.2.9

1) Reference is invited to Mr Chandrasekhara Iyer's note of 9-1-09 (vide page 4 of the notes supra) on the merits of the proposals. The reduction of cost in the L.F. Branch of the comptroller's office will be only 105 Rs & it is only by reorganising the status & work of the Huzur Treasury that the extra expenditure can be met out of savings.

Dewan) 1) Bring up before Council with the Assistant Treasurer's file & Office circulate

CSB 6/2/09.

Comptroller's

Secretary's

26th of

11835 6/2/09

Note.—Continued on sheet.

GVB—50,000—13-5-08

Serial No.

Leen 12th
27/2/09

1) The questions of organising a Local Audit Depth of the Comptroller's office & reducing the status of the State Huzur Treasury were considered at the Council meeting held on the 5th Inst & the Council was disposed to approve of the proposals on the understanding that the increased cost due to the Local Audit Establishment would be covered by the saving in the pay of the officer in Charge of the State Huzur Trs as a separate officer would not be required for it. On subsequently going through the papers I found that the saving of the pay of the Huzur Trs officer was not quite clear & I discussed the matter with Mr Chakravarti. It will be seen that Mr Chakravarti's note re the Huzur Trs was drawn up in ~~Sept~~ × Augt 08 while the proposals re the Local × Audit Depth was made in Dec 08 The proposals were made independent of each other & I understood from Mr Chakravarti that with the present staff of 4 officers in the Civil Branch of his office he could undertake either the State Huzur Trs

× Flag E in office notes on file No 196 of 1906)

GPB—50,000—13-5-08

Serial No.

work on modified lines a the Local Audit work, but not both. If both the proposals are sanctioned he would want an additional officer. He has explained this in his letter* No. 4716 of 15th Feby 09 in connection with certain recommendations made on behalf of Mr Sreenivasa Char. A copy of the letter is put up in the file for reference. In para 5 of that letter he explains that if the State Treasury Dept — with its Current Deposits & Reserve Treasuries & work somewhat reduced as suggested by him — ~~and~~ the Treasury Officer is placed under him as an integral part of the Comptroller's office he can arrange to the gazetted staff required for all purposes including the Outside Audit Dept.

2) It will thus be seen that no saving is possible either in the gazetted staff a ministerial cost of the State Treasury & that the formation of the outside Audit Dept will involve extra expenditure.

3) As this aspect of the case was not before Council when the subject was considered at the last meeting, I beg to resubmit the file with the

* Flag F

GPB—50,000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

97 File No. 213 of 1908

19

Serial No.

for perusal; if approved the subject will be brought up at the next meeting of the Council

Dewan through CRS

CSB
9/3/09

CSB
11-3-09

1) Seen MPM 10/3/09

1) Seen - If part of the Huzur Treasury work be transferred to the District Treasury Office it will be necessary to transfer a portion of the Office Establishment also to have accommodation for the latter in the District Treasury rooms - This point may be ascertained by the time the file comes up before Council -

MPM 13/3/09

1) II Please write Secretariat early Afternoon submit to Dewan for perusal - CSB

13/3/09

Draft submitted

13/3

4 12/3.

To D.C Bangalore &c
FC 4176 D 17.3.09.
Requests to state if there is accommodation in the rooms of Bangalore Dt Treasury for S.H Treasury & a portion of its office which is under contemplation to be shifted there.

Done 15/3/09

15/3

12393
18/3/09

Received D's Cy & Award
MPM

Draft-reminder submitted

27/3

Done 27.3.09

Written to -
To council - after 1st

18/3

NOTE—Contn. sheet.

C.P.B.—50000—13.5.08

G. R. S. 12j
General and Revenue
Secretariat.

97 File No. 213 of 190 8

10

M

Serial No. 5

From The Deputy Commissioner
Bangalore dt
No. 495 dy 7.4.1909.

Reports that as it is, there is no accommodation for extra hands in the Bangalore Dt. Treasury, but that accommodation could be provided if the rooms now occupied by the ~~Office~~ of the Dodballapur Sub Div Office and adjoining the Treasury, are made available by ~~taken finding~~ providing separate accommodation ~~at Bangalore~~ for the office of the Dodballapur S. D. Officer ordered to be held at Bangalore until further orders, vide G.O. No. LR 75-07 dy 22/2/08.

1) Submitted for these orders.

10/4
1909

(Jenl Secy)

12/4/09

1) This means, I suppose, that there is no accommodation available in the Dt. Treasury for any addl. staff to be transferred to it ~~at Bangalore~~ & hence to Dodballapur for personal instructions of Dy. C.

Seen
10/4/09

Please circulate & bring up at Council meeting 16th Apl 09

Seen 12/4/09

NOTE—Contn. sheet.

GPB—50,000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

Gf File No. 213 of 1908-09 11. (11

Serial No.

1) Further information is required regarding the enactment of stamp available, in the light of the proposals re: re-organisation of the work of the Treasuries. (Vide Mr. Bala Sundara Rao's note 29-3-09). Please put up a draft to the Collector inviting his attention to the point and how he proposes to meet the extra cost on account of the proposed Local Audit Dept; also how the question of work proposed to be transferred to the Collectorate will affect the question of work & cost in the Collectorate offices. Headquarters.

Draft Early

Draft submitted
N 27/4 Genl Secy

30-4-9

28/4 Draft issued - Put up clean
Please decide

GPD—50,000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

Gl : Jun : File No. 213 of 1908-9.

Serial No.	
6	To the Comptr: no. H: 71388/4.5.09. Requests him to furnish a Statement Showing the exact amount of Savings effected by the proposed reorganization of the work of the State Huzur Treasury and to State how the work to be undertaken by the proposed Audit Staff will Compare with that in the office of the Accountant General, Madras.
7.	From the Comptroller, no. 7357/408 of the 12.6.09. Submits a Statt: Showing that the proposed Local Audit Department Costs Rs: 674 3/4 per mensem, against a total Saving of Rs: 705 3/4 from the reorganization of the State Huzur Treasury & the outside Audit Department. 1) The Comptroller gives in detail the figures showing the work to be undertaken by the proposed Audit Dept: as compared with that of Madras. The Cost is shown to be about 2.3% of the Madras Estt: Submitted for orders. KS 22/6/09. Mark 26.6.9

Note—Contn. sheet.

CPB—50,000—18-5-08

Genl Secy

Serial No.

1) How does the Comptr. make out that he has 6 gazetted asstts. (vide para 2 of his letter)?

2) Have not only 5 officers been provided for the Accounts Dept (including Prop Asst) in the Civil Service Cadre?

3) Is not ~~Mr~~ Mr Apparao under Supernumerary outside the cadre till he is absorbed?

28/6/09

Submitted

1) The Comptroller's statement in para 2 of his letter dt 12.6.09 that there are six gazetted Assistants can be explained as follows:—

There are four in the Civil Branch, viz,

1. Mr T. Satyaraja Chetty
2. Mr Bishtopant Badami
3. " B. Srinivasa Iyengar
4. " Md. Srinivasachar

(Asst. to Comptr, Supernumerary);

and two in the P.W. Branch:—

i) Mr T. Lakshminarasimharao

ii) Mr Apparao Naidu.

NOTE—Contn. sheet.

GPB—50.000—13-5-08

Serial No.

2) With regard to query (2), it is submitted that according to G.O. No. G. 8139 G.M. 12-06-68 dt 27.6.07, only five gazetted Assistants of the grade of Asst Comrs are allotted to the Account department (which probably includes both the Civil and the P.W. Branches), but at present there are only four gazetted Assistants of the grade of Asst Comrs, since M/s Appavoo Moodr and M/s Srinivasachar are not included though designated as Asstts to Comptr in the Civil Service Cadre, the former being in a special grade of Rs 250-350. (Vide G.O. No. H. 8879-80/G.7.437-06-2 dt 31.5.07.) the latter being only a temporarily appointed Supernumerary Assistant to the Comptroller.

3). As regards query (3) no information is available it may be stated that M/s Appavoo Moodr is not a Supernumerary Assistant Comptr but only an Assistant to Comptr the question of his inclusion

NOTE—Contn. sheet.

GPB—50.000—13-5-08

G. R. S. 12]
General and Revenue Secretariat.

G.7 File No. 43 of 1908

Serial No.	
1	~~to~~ the Civil Service Cadre has already been decided in the negative in G.O. no. 7(8879-80/G.7.(37-06-2 & 3115.07), as he is ~~be~~almost superannuated having put in ~~abt~~ nearly 29 years service as per his statement in his memorial of 2.3.07 (Page 7 of the notes in G.7.(37/06)), and as he is not duly qualified according to the Civil Service Rules. Ze. 1/7 Gen Secy)
	7/7/7
(1)	Put up the connected files of papers re: appt of Mr R.A. Srinivasachar as Supernumerary Asst to the Comptr, & re: ~~abolition~~ of the P.W. Examiner's office & the transfer of Mr Appavu Mudali to the Comptr's office.
(2)	
(3)	
(4)	Are there no other papers 16/7/08 re: abolition of the Examr's office & transfer of Mr Appavu Mudali to the Comptr's office.
	Submitted. (1) orel: papers sent with Gl. Dis: 32-06 (2) Spare copies sent with original
2	

NOTE—Contn. sheet.

GPB—50.000—13-5-08

G.P-S. 12]
General and Revenue Secretariat.

Gl. Fin. File No. 213 of 1908-9

Serial No.

papers are said to be in the Corr^ce ending with the D.P.W & S/p confl: memo: of the 30.6.09 to the Govt regarding the Completion of the D.P.W. Sy & the Sanctn: to additional Accountants &c: in the D.P.W.

8, (3) original papers put up. (Gl. Fin 43)-06.)

9. (4) one more Section is now added Gl. Fin 100-b A.C. There are no other papers regarding the abolition of S.H. Sy.

K.S.
22.7.09

mr 22.7. Genl Secy

mr 22.7.9

1) The number of Asstt Comptrollers originally assigned to the Comptroller's Office under the Civil Service Rules of 28 June 1906 was only four. Mr P. A. Srinivasachar was merely appointed as a supernumerary Asstt in order to make up that number, which had became temporarily reduced. (Vide Govt. No. H 2693 dy-10-06). The Public Works Accounts Examiner's Office was tacked on to the Comptroller's Office with effect from the 1st January 1907; and hence the ~~increase~~ the increase from four to five

* Comptroller, Messrs Satyanarayana Chetty, Krishnaswamy Sastri, Lakshminarasimha & P. Srinivasachar

H 2

H 4, 1

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

The questions for consideration are:

The proposal to abolish the Hut. Tr. does not seem to result in any appreciable reduction as both the work & the establishment are to be distributed between the different offices. The Hut. Tr. Off. may not have sufficient work at present. But cannot this be set right by merely appointing as such a suitable officer & declaring that he should be an assistant to the Comptroller. It is not clear what is gained by breaking up the Hut. Tr. Treasury work which is going on at present settled lines into different branches?

There is apparently something lost by substituting local Courts in audit for the present system in some cases. Cannot both the systems be carried on together? If we adopt outside audit, shall we not be tempted on drives to the necessity of appointing separate Tr. Off.

GPB—50,000—13-5-08

Serial No.

auditors in each district & cos in British India?

The reduction of clerks of the E. & Dept proposed by the Comptroller may be scrutinised as to grades.

The matter may be considered in Committee as soon as the 1st Councillor is ready.

15/11/9.

In Madras, the Accountant General has 5 and 6 Assistants

The proper solution seems to be as follows:

The proposal to abolish the Hr Lr Treasury is only nominal, as the whole establishment (except the Hd Accountant) is meant to be distributed both the Dist. Tr. & the Comptr's Office. The D. T. Officer & his establishment have

* 1 Sr. 100-150.
1 Jr. A. 50-65.
4 2nd A. 30-45
4 3rd & A. 25.
10.

Jobs reduced
2 at 25
4 at 20
6.

NOTE—Contn. sheet.

GPE—50,000—13-5-08

Serial No.

at present quite enough work to do, and there is the additional difficulty of want of space. If will be virtually carrying out the Comptr's proposal if it is decided that the Treasury ~~work~~ may be maintained ~~at~~ on its present footing, and the work reduced by ~~shifting~~ transferring certain part of its work to the Comptr's office as stated in the Comptr's Note d. 18.8.8, the object being that there should be no unnecessary duplication of work. This would enable the office to get on without a head accountant, and possibly there may be a reduction of one or two other hands.

E

The Hon'ble Fr Offr not having sufficient work, should be able to take part in the Comptroller's work

GPB—55,0.1—27-4.08

Serial No.

as an Assistant. If the present Offr is not sufficiently acquainted with this branch of work, he may be replaced by a more suitable Offr & it may should be a prescribed part of his duty to be an assistant to the Comptr.

The Hon'ble Jr Offr will continue to carry on the Stamp Supdt's work just as at present.

With the Hon'ble Jr Offr (included) the Comptr will have six assistants including the two Asstts (Messrs. C N Rau & Abdl. Hy). The local Audit Department may be constituted as proposed by him.

The establishment for the outside audit work may be set by rearrangement as proposed by the Comptr. To be uniform with the existing scale in this Office, the

7:
1st Sabanayagam
2nd Rau
3 Lakshmana Rao
4 B Sreenivasiengar
5 Mahadeva Iyer
6 Abdul Hy
7 Venkata Iyer.

GPB—55,000—27-4-09

Serial No.

pay proposed for the two auditors may be 70-5=100, and the three auditors 50-3-65.

The proposal to keep two of the Appts outside the Civil Service is a matter that may be separately considered by Govt in connection with the Civil Service Rules.

As under the new system of outside audit, the regular monthly audit as now carried on in the Compt's office is apparently to be discontinued, it may be desirable to devise some means of making the new audit equally effective, by ordaining that it should take place at sufficiently short intervals or in some other manner.

7/1/10

GPB—55,000—27-4-09

Serial No.

164
7-1-1910

Forwarded to the Secretary to Govt.
General and Revenue dept.
B.O.
H Freeman Thomas
Secy. to Govt.

7.1.1910.

3 & II for remarks if any
8/1/10.

Submitted
7/8/1/10
Financial Secy

11-1-10

Seen. Thanks. I shall be much obliged if orders are issued as early as practicable so that I can set about organizing the department of Local Audit.

I have now six gazetted assistants & that is certainly the number required for the work of my Civil & P.W. offices. If the Huzoor Treasury officer be kindly made over to me (a suitable selection being made by Govt.) I would have seven gazetted officers, with the additional works appertaining to Huzur Treasury and local audit. But if the Govt. want to set off the Huzur Try officers pay as a saving against the cost of the new local

NOTE—Contn. sheet.

GPB—55,000—27-4-09

Serial No.

Audit establishment and desire me ~~to~~ manage with the existing staff of six hands the whole work including Treasury & Local audit, I shall of course, try to do so. Only, in that case, I am afraid some of the men will have to be overworked and the grant of leave &c to the offices will become difficult. However, if while actually working the schemes I can shew the necessity of an addl hand, I have no doubt that the Govt will sanction my proposal.

It is desirable to start work on new lines as early as practicable and the favour of early orders is therefore requested.

18/11/09

18.1.10?

Compld

I see the file was sent to me as Fin Secy for remarks. The above note was written as Compld. As regards the views expressed by the Committee, I have no objection to the rates of pay being changed to 70-5-100 & 50-3-65 as desired by the Committee. As regards the apprehension expressed by Mr Narayandayya regarding the defect of local audit, I may explain

NOTE—Contn. sheet.

GPB—55,000—27.4.09

Serial No.

that the L. F. Branch of the Comptroller's office though reduced in strength will continue to exist for purposes of compilation &c and that the local auditors will merely supplement the work of that branch. In fact, as he himself suggests, both the systems will be carried on together, the division of work between the central office & the local auditors being adjusted according to the requirements of each case. For example the work of compilation & consolidation of accounts will always be done in the main office, & the ~~work~~ check of collections will always be done locally. As regards audit of expenditure the procedure will vary with different classes of funds, ~~for~~ ~~those~~ expenditure ~~in regard to~~ which require reference to bulky local records (e.g. measurement books) for efficient check being as a rule ~~done~~ audited locally.

Genl Secy)

18.1.10 ✓

18/1/10

Under Rule XIV of the C-S. Rules of June 1907 only 5 officers have been allotted to the account Dept (including P.W. D auds). ~~It~~ Appears under of the P.W.D auds is not taken against

18/1/10

Note—Contn. sheet.

BPG—55,000—27-4-09

Serial No.

the cadre of A.C.s. & after he retires & is found other work there will be only one officer in charge of the P.W.D audit work.

If the Comptroller wants 6 officers for his dept - apart from the Huzur Treasury officer - it is a question for consideration whether the cadre of A.C.s should not be increased by one & the reserve diminished by one, the number of charges being increased by one.

In regard to other matters the suggestions of the Councillors sitting as a Committee of retrenchment may be accepted, if the Dewan approves of them.

Dewan)

28/1/10

4209
29.1.10

Circulate please & Members to bring up at Annual meeting.

1/2/10

~~Submit to~~ Re-circulate & note for next meeting.

14/3/10

Seen
16/3/10

17/3/10

GPB—50,000—13-5-08

248th Meeting. VK

dt 28th March 1910.

3. Subject (clause x of the Schedule)

Recommendations of the Retrenchment committee in regard to the Comptroller's proposal(i)to constitute a Local Audit Department for auditing the accounts of the municipal and other funds; and (ii) the abolition of the State Auditorship

Opinion of the Council

The ~~following~~ proposals of the Retrenchment committee, in regard to both these schemes may be approved.

24

Serial No.

Draft Council Rw (G 20 — 28 March)
248th meeting —

In regard to subject no 3
I am opposed to amalgamating
the Assam treasury with the
Comptroller's office on grounds
of which the chief is that it is
wrong & unsafe in principle
& combine accounts and
dismissing functions in the
same office — The evil may
be the minimum of perceptible
but it is one to tell in the
long run — I am not sure
whether this dissenting view
should be embodied (as I
intended to do) in the Minute
I sent to H.E. or in the Resolution
itself as has been done in the
case of subject no 6 in regard
to the 2d Councillor's dissent —
Mr Lacey will please note &
circulate Rs Councillors

26/3/10

The Hon'ble
The Rw
may please
as usual

I believe this arrangement
exists in British India.

26/3/10

31/3/10

NOTE—Contn. sheet.

GPB—50,000—13-5-08

I have no further remarks to add. The status of the Treasury may or rather Treasury Offr may perhaps become lower. But my meaning & I believe the Rd. Com[n]'s recom[n] also at any rate, was that the Treasury with part of its work taken off, should remain

Please submit to the Dewan:

4/4/10

Dewan

4/4/10

(33)

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Sir

Please ask the
Revd Comm Mr H Kingsley
Jersey & Guernsey if he will
kindly favour me with
his opinion on this matter
The Main file may
be sent, but not the Criminal
file - But in the letter
of reference mention should be
made of the Norfield arrangements
discussed & accepted in the
Convict file - Will be true
Ld Thos Kingsley Jersey

5 April

A draft is submitted for approval

CMS
8/4/10

Issue D.

Letter sent
ready to sign
CMS
7/4/10

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G P B—45,000—19-5-08

Confidential

(34)

No 121
"
Enclosure

8.4.10

My dear Sir,

I am desired by the Dewan to send you the ~~encls~~ accompanying file relating to certain proposals made by the Comptroller to reorganise the work of the State Huzur Treasury. Though the matter is not one with which you are officially concerned, ~~still~~ the ~~having in view~~ Dewan would be glad to be favoured with your opinion on the subject, having regard to your experience of the working of the present arrangements when you were Comptroller.

2 You will see that in his letter No 3529 dated 18 Dec 1906

d in the memo dr 18/8/08 (35) the Comptroller ~~in Basra~~ proposed to transfer a large portion of the work to the Bangalore Dt Srs, retain the Huzen Srs as a Remittance Treasury attached to the Comptroller's Office in charge of one of the assistant comptrollers, doing away with a ~~Sepoy~~ full time Officer for the charge of the Treasury.

3 The matter has been considered by the Retrenchment Committee, which has recommended the ~~ad~~ virtual adoption of the Comptroller's proposal with ~~a slight~~ ~~the~~ a slight modification ~~alteration~~ ~~that no portion of the Huzen Srs work should be transferred to the Bangalore Dt Treasury~~.

4 I enclose an extract* from the Committee's report bearing on the point.

5. Besides the Huzen Srs work the Comptroller with his 6 assistants ~~Sepoy~~ Officer

* Extract from - "the proposal to abolish the Huzen Srs only remained" to "with the Huzen Srs Officer (included) the comptr will have six assistants (- - - must)"

36 36

~~Comptroller~~ with also have to arrange for the work of a Local audit Dept which is to be constituted.

D It has been represented ~~It appears to be~~ that ~~Dewan~~ the Dewan his amalgamation of the treasury & with the Comptroller's office is open to objection on grounds of which the chief is that it is wrong ~~in~~ & unsafe in principle to combine accounts & disbursing functions in the same office, & that the evil though not immediate or perceptible is sure to tell in the long run.

If the Dewan wishes be glad to have your opinion on this aspect of the ~~proposals~~ matter

/ I am to request the favour of an early reply

4

1

37

Yours sincerely

C.B.

Dec 07 —

Encls: 1 file D.O No 383

38 (35)

My dear Ratcliffe,

I have carefully gone through the papers sent to me for opinion with your confidential D.O. No. 121 of the 8th instant. The question has been fully discussed in all its aspects, but no two officers have agreed as to the final action to be taken.

Sub to Devan 20/4/00

2. Mr. Eagles who had intimate experience of the Account Department was decidedly opposed to the abolition of the State Huzur Treasury both on sentimental grounds and on considerations of public convenience, and suggested that by a careful revision of the establishment as large a saving could be effected as by any of the proposals for the abolition of the State Huzur Treasury and substitution of other arrangements instead.

3. Mr. Basu thought that the greater part of the ordinary Treasury work might be transferred to the Bangalore District Treasury, the State Huzur Treasury being retained as a Remittance Treasury with one of the Account officers under the Comptroller in charge.

4. The present Comptroller holds that it would be inexpedient to transfer even the Treasury Branch (proper) of the State Huzur Treasury to the Bangalore District Treasury, but suggests the practical abolition of the State Huzur Treasury by attaching a Branch Treasury to his own office to be placed in charge of one of his Assistants and proposes some minor changes in the working. He explains that certain items of work may be retained in this Branch Treasury, the rest of the work being transferred to certain Departments in the Comptroller's Office and to the Bangalore District Treasury. I shall deal with this later on.

He has not however gone into the question of the possible reduction in the establishment or the actual amount expected to be saved by the removal of the Officer

in charge of the State Huzur Treasury and the substitution of the Account Officer who is expected to work in the Treasury and also to perform some duties in the Comptroller's Office. He also corrects a misapprehension as to the number of his Assistants, whether five or six, and insists that he should have six Assistants whether the State Huzur Treasury be retained or abolished.

5. The Retrenchment Committee have tried to steer a middle course by vetoing the proposal of the Comptroller to abolish the State Huzur Treasury and to transfer part of its work to the Bangalore District Treasury, but adopting his suggestion that an Account Officer may be substituted for the State Huzur Treasury Officer and that some items of work may be transferred to the Comptroller's Office in order to avoid "unnecessary reduplication of work". They consider that this will admit of the abolition of the Head Accountant and probably of one or two more hands. It does not appear what the Comptroller thinks of these proposals, but I beg respectfully to submit that this compromise is very unsatisfactory. For one thing, with almost the whole of the present work of the State Huzur Treasury Officer saddled on him, the Account Officer will have very little time to attend to any duties in the Comptroller's Office; and it will be impossible to remove a responsible Accountant from the State Huzur Treasury in any case.

6. I shall now say a few words as regards the apportionment of work proposed by the Comptroller in his letter of 18th August 1908. I offer my remarks on this part of the question with some diffidence as it is nearly 20 years since I vacated the office of Comptroller and many changes may ~~since~~ have occurred in the work and procedure of the State Huzur Treasury.

7. The items of business transacted in the State Huzur Treasury have been classified by Mr. Chakravarti under 19 heads (vide margin, next page). Out of these

40 40

1. Remittance work.
2. Opium work.
3. Stamp work.
4. Small coin work.
5. Payment of salary, establishment contingent, travelling allowance and other bills of Head Quarter Offices.
6. Military funds payments.
7. Palace funds payments.
8. Public Works cheques payments.
9. Insurance work.
10. Jamakarch with Resident's Treasury.
11. Dewan's Bank account.
12. Safe custody register.
13. Surplus and other investment accounts.
14. Deposits (Chief Court, Geological and Forests).
15. Mysore Spinning and Manufacturing Company's accounts
16. Receipts.
17. Forest Department transactions
18. Pension payments (ordinary and Poligars).
19. R.T.R. and supply bills.

he suggests that the first 8 items may be managed by a newly established branch of the Comptroller's Office called the Treasury Branch and placed in charge of one of the Assistant Comptrollers. Discussing the effect of these changes, he observes that this Branch Treasury will not be a receiving Treasury but only a disbursing one and that cheques &c. sent to the Comptroller will however be realised and brought to account through the Bank transactions. It is scarcely necessary for me to say that the Head Quarter Offices have to make occasional payments into the Treasury, though the amounts may be small and the transactions few. It will be highly inconvenient to insist on these offices making their remittances to the District Treasury at a distance. In fact, many of these transactions may be so mixed up with disbursements that it will be improper to allow them to be dealt with in two distinct Treasuries.

8. Further, the Comptroller thinks that items 9 to 13 can be transferred to the Resource and other Departments of the Comptroller's Office. I am not able to follow him in this proposal. Some of these items, especially, Insurance work and Jamakarch with the Resident's Treasury involve some cash transactions for which the aid of the Treasury Branch will be required. The Dewan's Bank account and Safe Custody Register may also necessitate the receipt and temporary custody of valuable securities which cannot be expected to be adequately attended to by the ordinary officials of the Comptroller's Office. It was probably

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in connection with these items of work that the Retrenchment Committee thought that a reduplication of work could be avoided. But so far as my knowledge of account work goes, there is not much reduplication in any of the items. Even if this work is done in the Comptroller's Office, the individual transactions will have to be brought to account in the appropriate registers, the total results alone being dealt with in the general accounts of the Comptroller's Office proper.

The Comptr's opinion that reduplication could be avoided was accepted & it was meant to leave it to him to define such work to be taken up in Comptr's Office. Items 9, 10, 11, 13 & 15 (except where Cash transactions are involved) seem to refer sent such matters

9. Again, items 14 to 19 are proposed to be transferred to the Bangalore District Treasury. The Offices of the Geological and Forest Departments, not being located in the Public Office Buildings, may not object to go to the Bangalore District Treasury, but the Chief Court will certainly demur. I believe the Comptroller directs the money transactions of Government with the Mysore Spinning and Manufacturing Company. It will be obviously inconvenient to him to resort to the District Treasury for such transactions. The Remittance Transfer Receipts and Supply Bills will, as I understand, either be connected with Head Quarter Offices or involve large amounts. In either case, much inconvenience will result if the work is transferred to the District Treasury. Irrespective of this inconvenience, there is probably little advantage in reducing the work of the Treasury Branch of the Huzur Treasury and adding to the work of the Bangalore District Treasury which is already complained of as very heavy by the Deputy Commissioner and the Treasury Officer. I may also remark that comparison of the work of the several Treasuries under general items does not give a sufficiently clear idea of the volume of work turned out. For this purpose it is very necessary to have statistics of as late a date as possible regarding the number of transactions under each head, the various registers to be maintained, returns to be submitted, the number of objections to be reconciled and the amount of

These transactions may continue in the Huzur Treasury accept ~~Ret~~ resolution already arrived at, some if necessary being transferred to Dist Trsy. After a Study of Actual Volume of work.

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correspondence carried on. But in the papers of the file before me there is only a comparative statement showing the totals (in cash) of merely the receipts and disbursements of the Huzur Treasury and of the Mysore and Bangalore District Treasuries for the official year 1907-08.

10. I beg now to offer a few remarks on the general question. Ours is a Native State with its old traditions and usages. The State Huzur Treasury has been a long standing institution. Until arrangements were effected when I was Comptroller, for investing our surplus funds in the Madras Bank, we used to keep large amounts in specie in the Huzur Treasury. We do not know how long we shall be able to continue this arrangement with the Madras Bank profitably to ourselves. Unless we are in a position to let the Madras Bank understand that we can keep our cash with ourselves if necessary or adopt other arrangements, we cannot be in an advantageous position to demand the best possible terms from the Madras Bank. Further, the Comptroller's duties have grown very onerous and he is besides Financial Adviser to Government. It is not possible for him to pay much personal attention to the Branch Treasury proposed to be attached to his office, even if it be conceded that there is nothing incongruous in this arrangement. The Assistant Comptroller will practically be the Huzur Treasury Officer with this disadvantage, viz., that as he forms one of the principal officers on the Comptroller's establishment, the audit and account branches of the Comptroller's Office will not exercise the same impartial check abd scrutiny and expose the defects in the Treasury Branch as readily as if the Huzur Treasury were under an independent officer. Further, the essence of Treasury transactions consists in prompt attention to the customers The Treasury has to be open during the usual office hours whatever may be the number of transactions, and a Treasury establishment has generally to be regulated not with

All this seems true. So it was considered necessary to keep an H.T. Treasury

It has been long admitted that the Dy Comptr has not enough work as such — in fact not more than half an Offr's work. As in Dist Treasuries, there is no harm in utilising his remaining time as an Asst to Asst Comptr. He has only to be given work unconnected

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reference to the average transactions in a year but with reference to the maximum number of transactions that may occur during the busy season. It will therefore be hard to expect the Account Officer to do justice to the Treasury work and at the same time to attend to any considerable portion of work in the Comptroller's Office. If he were to do so, his attention will be divided between two departments, and he may not be able to exercise sufficient supervision over the Treasury work. We shall only be repeating the evil* that prevails in District Treasuries where Treasury Officers are often tempted to neglect the Treasury work in attending to the demands of the Deputy Commissioners and to other duties.

With the audit of this particular treasury His will not be the only instance of an officer holding a plurality of offices.

11. If it be assumed that it is possible for an Account Officer to attend to the whole of the Tresury work in addition to some work in the Comptroller's Office, ~~the~~ the quantity of latter work that can be entrusted to him in the Comptroller's Office cannot be great, and it may be fairly argued that in such a case it should be easier to distribute that work among the remaining Assistants in the Comptroller's Office and dispense with an extra officer, especially as, the Comptroller's Office being a Head Quarter one with no customers or clients to be attended to then and there, the work is capable of being evenly spread out. If, as you remark, arrangements are likely to be made for a local Audit Department, it is a question whether an Assistant Comptroller can be conveniently spared for charge of the Treasury.

* I am not aware of any complaints on the score.

Economy is not dispensable in the Comptr as in other establishments. In place of 6 Assistants which the Comptr claims he shall be giving him 5½.

12. As regards the duties of the Stamp Superintendent it should be borne in mind that he has not merely to receive and distribute stamp papers from the Manufactory but also to see to the counter stamping of the stamp papers before issue to the Districts and of all stamps received for being impressed with stamp. This is a responsible work taxing his time and personal attention and it will

be rather hard that he should have two personal superiors one in the Comptroller and the other in the Commissioner of Stamps to whom he is directly subordinate in the Stamp Department. On the whole, the proposed arrangement is wanting in simplicity, definiteness and precision as to the apportionment of the work now done in the Huzur Treasury, and does not possess the merit of showing what saving in expenditure may be expected as a compensation for resorting to what I may be excused in calling a make shift arrangement.

13. Now, as regards the question of saving which is the ~~preliminary~~ primary cause of this enquiry, I beg to observe that the present high pay of the Officer in charge of the Huzur Treasury should not form an element of consideration. His status being only that of an ordinary ~~xxxxxx~~ Treasury Officer, it may range from ₹250 to ₹600 according to the graded rank of the officer, and even if we suppose that half of the time of an Assistant Comptroller will be sufficient for the work of the State Huzur Treasury, it is a question for consideration whether the saving of half his pay is a sufficient justification for disturbing the existing state of things. In my opinion, we should seek to effect a saving more by a careful revision of the establishment of the State Huzur Treasury , if possible, than by the proposed unsatisfactory amalgamation of the Huzur Treasury with the Comptroller's Office. I am unable to consider this question more fully for want of details in the file. But as the officials of the Huzur Treasury are paid much higher salaries than the corresponding officials in the District Treasury, it stands to reason that a fair amount of saving should be possible. I am inclined to [illegible]

14. It is scarcely necessary for me in conclusion to say that I quite concur in the view alluded to in para 6 of your D.O. that it is unsafe and wrong in principle to

I see no serious objection to this. He will how many offrs has a Offr subordinate relation.

Definiteness & we will easily come when proper organisation is introduced in details by the Comptr acc to the general order to be issued by Govt.

It seems to me that there is hardly any disturbance of the existing state of things in substance.

combine Treasury functions and audit control in the same office though that office may be a large one containing a large staff; and such a step is also apt to be viewed by the public with distrust and disfavour.

This is not the effect of the recent resolution passed by Govt.

Yours sincerely

20 April 1910.

A Rangaswami Iyengar

Serial No.

Noting that on Mr. Ry's
standing & varied experience
of Mr. Rangaswami Iyengar
had had opportunities of
forming some ideas on this question
Hold the advisability of requesting him
to put them on paper, & the letter
now on the file in the record. It is in
reply to the ~~Secretary~~ D.O. Letter of 8th inst. To be
Circulated & Comments & Suggestions
up at Council meeting 14th proposed

Sub to CRS

CRS
9/6/10

There is considerable force in the remarks of Mr. Rangasvamiengar if applied to the present Comptroller's proposal, but it seems to me that they do not disclose much reason for modifying the conclusion arrived at in Council.

Para. 7 Is the inconvenience referred to in the latter part such an important objection as to be taken seriously ?

Para. 8.- The Comptroller's opinion that reduplication could be avoided was accepted, and it was meant to be left to him to define such work as had to be taken up in his office. Items 9 , 10 , 11 , 13 and 15 quoted in

NOTE—Contn. sheet.

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the letter (except where cash transactions are involved) , seem to represent such matters

Para. 9.- Items 14 to 19 may continue in the Huzur Treasury as resolved, but some of them may be transferred if necessary to the District Treasury after a comprison of the actual volume of work in each place

It has long been agreed that the Huzur Treasury Officer has not as such enough of work - in fact, has not more than half a day's work each day . It is difficult to see what harm would ensue if, as in the case of District Treasury Officers, his remaining time is devoted to the duties of an Assistant to the Comptroller , provided only that he is not given any work connected with the audit of this particular Treasury . His will not be the only instance of an Officer with a plurality of offices The evil referred to as prevailing in District Treasuries , has not as far as I am aware, been complained of at any time.

Para. 11. - Economy is indispensable in the Comptroller's as in other establishments . In place of six Assistants which the Comptroller claims for his work (including Local Audit), we shall be giving him 5½ .

Para. 12.- I can see no serious objection to the Treasury Officer being also placed under the Stamp Commissioner for stamps work . Deputy Commissioners , for example, have to work with more than two heads of departments in subordinate relation .

It is objected that the proposed scheme is wanting in simplicity, definiteness and precision . But definiteness will easily come to it when proper organisa-

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Serial No.

tion is introduced in details by the Controller in accordance with the general order to be issued by Government .

Para. 13.- It seems to me that there is in substance, hardly any disturbance of the existing state of things; and the saving likely to result is quite sufficient in my opinion to justify the small changes proposed .

Para. 14.- It is no doubt " unsafe and wrong in principle to combine treasury functions and audit control in the same office ", but that would not be the result of the arrangement adopted in the resolution of Council according to the recommendation of the Retrenchment Committee .

7 July 1910.

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92
12.7.10

According to the proposal made by the Retrenchment Committee the Huzur Treasury would be continued as a separate entity, but with transactions considerably diminished and presided over by an Asst Comptroller. Some of the Accounts work now being done in the Huzur Treasury will be transferred to the Comptroller's Office - and possibly some of the Treasury work to the Bangalore Distt Treasury. In effecting this redistribution, care will be taken to see that no inconvenience is caused to the Head-quarter Offices now dealing with the State Huzur Treasury: With work thus simplified & curtailed, the Officer in charge of the Huzur Treasury can spare much more time than at present to do other work. It is a well

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human fact that except on a few days in a month, the Huzur Treasury Officer has not enough work to do. It is of course objectionable to combine the Treasury & audit functions in the same office. But the Huzur Treasury Officer remains as at present and it was far from Mr Chakravarti's intention that the Huzur Treasury Officer should audit his own disbursements. This part of the work will be attended to by a separate audit section of the Comptroller's office as at present. I do not think that the fact of an Asstt Comptroller being at the head of the Treasury will in any way affect the efficiency of audit.

The Retrenchment Committee agreed to the Constitution of the Local audit department on the understanding that

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the savings effected by the abolition of a separate Treasury Officer of the grade of Asstt Commr would be set off against the cost of the scheme for Local audit. If the Huzur Treasury scheme is to fall through, the Local audit scheme will also have to share the same fate

Above all the proposal of the Retrenchment Committee settles another knotty point connected with the number of Gazetted Officers to be given to the Controller - This has been limited to 6 - of whom one will be the Appraiser under the PWD - The charge of the State Huzur Treasury & the Control of the Local audit Deptt will form part of the work assigned to the remaining 5 Officers

NOTE—Contn. sheet.

Serial No.

Altogether an economical arrangement - one too which has received the assent of the Comptr Gen

Mr Ramaswamiengar discusses the details of work in the Comptr Gen's Office & the Huzur Treasury the present Comptr Gen will I venture to think be able to meet his arguments on all the points

There will be no violence to sentiment or tradition as the Huzur Treasury a venerable institution will be maintained as a distinct entity. Only its working will be changed to suit the altered circumstances of our time.

12/7/10

6900
147-10

Dewan C&S

Please draft

NOTE—Contn. sheet.

GPB—55,000—27-4-09

12/7/10

Serial No.

a definite Resolution and bring up at a Council meeting.

22 July 20

7837
14.9.10

54 54

Extract from the Proceedings of the 254th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 5th to 29th ~~1910~~ September 1910.

2. Subject. - (Clause x of the Schedule).

Recommendation of the Retrenchment Committee in regard to the Comptroller's proposal to constitute a Local Audit Department for auditing the accounts of Municipal and other funds, and (ii) the proposed abolition of the State Huzur Treasury.

OPINION OF THE COUNCIL.

B The proposals of the Retrenchment Committee in regard to both these schemes may be approved.

The main features of the re-organization will be as follows:-

The

(i) The State Huzur Treasury will be maintained on its present footing but under the direct control of the Comptroller and will be placed in the charge of one of his Assistants instead of that of a separate officer as heretofore.

E
in file No. 196 of 1906.

(ii) As proposed in the Comptroller's note dated 18th August 1908, a portion of the work of the State Huzur Treasury (items noted in the margin with such modifications as the Comptroller may find it necessary to make) will be assigned to the Resource and other departments of the Comptroller's office. The other work will continue to be done by the State Huzur Treasury unless any portion of the work can be transferred to the Bangalore District Treasury after a comparison of the actual volume of work in the District Treasury and the State Huzur Treasury and without inconvenience to the Head-quarter offices now dealing with the ~~Sikkaks~~ State Huzur Treasury. This re-arrangement will avoid unnecessary duplication of work and will also make it possible to effect some reduction in the establishment charges.

(Mi 3703 in file E)

Insurance work.
Jamakarch with Resident's Treasury.
Dewan's Bank Account.
Safe Custody Register.
Surplus and other investment accounts.

(iii) The Huzur Treasury officer will be an Assistant to the Comptroller and it will be prescribed as a part of his duty that he should take a share in the work of the Comptroller's office in addition to the ~~Rax~~ Treasury work. He will also carry on the Stamp Superintendent's work as at present.

(iv) The Local Audit Department may be constituted as proposed by the Comptroller in his letters No.3331 dated 12th December 1908 and No.7357 dated 12th

E
(1908 IV C in file No 213 of 1908)

12th June 1909, the establishment for the outside audit being got by re-arrangement &c., as proposed by him.

To secure uniformity with the existing scale in the Comptroller's office the pay proposed for the auditors may be 70-5-100 Rs for two and 50-3-65 Rs for three auditors.

In regard to the number of gazetted assistants required by the Comptroller the proposal of the Retrenchment Committee that he should have six assistants for all the work (Civil, P.W.D., State Huzur Treasury and Local Audit Departments) may be accepted. The Council is of opinion that a larger number of assistants than six is unnecessary.

This will involve a slight change in the cadre of Assistant Commissioners fixed in para XIV (1) of the Civil Service order of the 27th June 1907, by the omission of the entry of the State Huzur Treasury officer under the Revenue Department and by the increase of the number of officers of the Account Department from 5 to 6.

The following officers are now in the Account Department and the State Huzur Treasury:

1. Mr. T. Satyaraj Chetty,	Assistant Comptroller.
2. Mr. Bishtopanth Badami,	--- do ---
3. Mr. T. Lakshminarasimha Row (acting as Assistant Secretary).	--- do ---
4. Mr. B. Sreenivasiengar,	--- do ---
5. Mr. M.A. Sreenivasachar,	Supernumerary Assistant Comptroller.
6. Mr. S. Shamanna,	Proby. Asst. Commr.
7. Mr. T. Appavu Mudaliar,	Assistant Examiner, P.W.D. Accounts.
8. Mr. K. Krishna Iyer (Mr.T. Chokkanna, acting)	Huzur Treasury officer

Of these Nos. 1 to 4 are Assistant Commissioners and No.6 is a Probationary Assistant Commissioner posted some time ago to the Comptroller's office for training in the Accounts Department. Mr.M.A.Srinivasachar(No.5) acts as a supernumerary Assistant Comptroller and holds one of the places intended to be filled by an Assistant Commissioner. He is due to retire on 1st July 1911.

Mr.Appavu Mudaliar (No.7) is an Assistant Examiner in the P.W.Accounts office on a pay of Rs. 250 - 350. He has not been counted against one of the Assistant Commissioner's appointments till now, but has been regarded as a supernumerary whose appointment would be absorbed when it falls vacant.

Mr.K.Krishna Iyer (No.8) is a Senior Assistant Commissioner and is the present officer in charge of the State Huzur Treasury.

After the re-organization now recommended comes into force Mr.K.Krishna Iyer may be posted for duty in the Revenue or other Departments and when Mr.M.A. Srinivasachar retires on 1st July 1911 (by which time Mr.Shamanna will also have acquired some training in the work of the office) the Comptroller will have only 6 Assistants as proposed by the Retrenchment Committee, Mr.Appavu Mudaliar being then regarded as holding one of the appointments intended to be held by an Assistant Commissioner.

Sd/- T. Ananda Row.
Dewan of Mysore.

"Extract"

To

C.Balasundaramayya
Offg. Secretary to Govt.

57
58

Submitted to His Highness.

(file no 196 of 1906 & 213 of 1908)

These papers relate to the questions of (1) the reduction of the status of the State Huzur Treasury and (2) the constitution of a Local Audit Department as a branch of the Comptroller's Office. Both these questions were touched upon in the orders passed by Government on Mr. Kiernander's report on the Finances and Accounts of the Mysore Government from 1895 to 1902 (Government Order No.Fl.1150-1192/18-1901-2 dated 7th February 1903) - vide para 16 and para 2 on page 15 of the Government Order). (page 3)

(in file no 213)

2. As regards the first question, the proposal to transfer the bulk of the work of the State Huzur Treasury to the Madras Bank was considered between the years 1903 and 1906, but was, on the advice of Mr. Basu, dropped for the time being, vide His Highness' order dated 15th May 1906 on G.F. File No.660 of 1905-06, and the subsequent notes and orders on the file.

(LR file 660 of 1905-06 Sls 1+2)

3. Mr. Basu just before reverting to the British Service placed on record his final views on the

(in file 196 of 1906)

59

question in his letter No.3539 dated the 18th December 1906. In consideration of the difficulty of obtaining favourable terms from the Bank of Madras, and of the advisability of maintaining a separate Remittance Treasury, Mr. Basu came to the conclusion that it would be a mistake to abolish the Huzur Treasury and transfer its work to the Bangalore Branch of the Bank of Madras. At the same time Mr. Basu was of opinion that a reduction in the cost of the Huzur Treasury could be effected by abolishing the separate appointment of State Huzur Treasury Officer, and entrusting the duties of that officer to one of the Assistant Comptrollers. Under the Civil Service Rules of June 1906 the Comptroller was to have four Assistants. By the transfer of the P.W. & Railway Audit Office to the Comptroller's charge this number was raised to five Assistant Comptrollers (vide also Civil Service Rules of June 1907), and there was also an Assistant Examiner in the P.W. & Railway Branch. Mr. Basu thought that out of these 6 officers one could easily take up the State Huzur Treasury work in addition to the duties of the Comptroller's Office.

01 (in file No 213 of 1908)

U (in file No 213 of 1908)

4. The question was referred to the Retrenchment Committee, and the Retrenchment Committee after

60 C

E (in 196 of 1906)

obtaining the opinion of the present Comptroller (vide his note dated 18th August 1908) have formulated their proposals in their note dated the 7th January 1910.

Pages 19 to 24 of the Office Notes in file 213 of 1908-

5. The subject has been somewhat complicated and delayed by the submission, in the meantime, of proposals by the Comptroller (vide his letter No.3331 dated 12th December 1908 and subsequent correspondence) in regard to the second of the matters referred to in the first para of this note, viz. the constitution of a regular local audit staff. Proposals for the re-organization of the outside Audit Department of the Comptroller's Office had been received in December 1904, but the Government in their order dated the 4th January 1905 declined to sanction the additional establishment required. Mr. Chakravarti's proposals in regard to this, as contained in his letters dated 12th December 1908 and 12th June 1909, are that some portion of the work of the State Huzur Treasury should be transferred to the Comptroller's Office and some portion with the requisite establishment to the Bangalore District Treasury, that the rest of the work of the State Huzur Treasury (which would form a part of the Comptroller's Office) and the charge of the new Local Audit Department should be taken over by his

W (in file No 213 of 1908)

Z (File (Collectorin) No 232 of 1904-05, placed in file No 213 of 1908)

W + C (in file No 213 of 1908)

61 61

present gazetted staff of six Assistants, and that the establishment required for the Local Audit Department costing about Rs.675 per mensem should be found by certain reductions in the Local Fund Branch of his office, by the abolition of the post of Head Accountant in the State Huzur Treasury, by the saving of the pay of the present separate appointment of State Huzur Treasury Officer, and by the provision on account of the existing outside Audit Department of the Comptroller's Office, consisting of 2 hands.

6. The proposals agreed to by the Retrenchment Committee are in the main identical with Mr. Chakravarti's proposals, the chief point of difference being that the Retrenchment Committee would maintain the Huzur Treasury as a separate office instead of as a branch of the Comptroller's Office, and that instead of an Assistant Comptroller as such being State Huzur Treasury Officer, the State Huzur Treasury Officer will in addition to his duties be an Assistant to the Comptroller for the regular work of the Comptroller's Office. These proposals have been agreed to by Mr. Chakravarti (vide his note dated 18th January 1910).

Pages 25 & 26 of Office Notes in file No-213 of 1908 —

7. The subject was considered in Council on the 28th March 1910, but the resolution, as recorded, appearing

Page 28 of Office Notes in file No 213 of 1908

62

appearing to imply the amalgamation of the State Huzur Treasury with the Comptroller's Office -- a step which I considered inadvisable -- I also consulted the Revenue Commissioner Mr. Rangaswamiengar, on the subject and he has furnished his opinion in his letter dated 20th April 1910.

Pages 38 to 45 of Office notes in file 213 of 1908.

8. The question was again considered at the last meeting of the Council, and I submit herewith for sanction or other orders the Council resolution that has been recorded. The chief points of the reorganization are as follows:-

(1) The State Huzur Treasury will be maintained on its present footing, but a portion of its work will be transferred to the Comptroller's Office, and, if possible, a portion also to the Bangalore District Treasury (This latter however is not possible, as the Deputy Commissioner says that he cannot find accommodation for more hands).

(2) The rest of the work of the State Huzur Treasury will be under the direct control of the Comptroller, which means that one of the Assistant Comptrollers will be placed in charge of the work in addition to his other duties.

(3) A Local Audit Department will be organized as a branch of the Comptroller's Office on the lines

indicated in para 5 of this note.

(4) The number of the Assistants allowed to the Comptroller including the Civil and P.W. branches, and the charge of the Huzur Treasury and the Local Audit Department will be six.

9. In regard to the last point the question how many Assistants the Comptroller is entitled to under existing orders has been discussed at some length in the notes. The number according to the Civil Service Rules of June 1907 is 5. The Comptroller maintains that this is in addition to the Assistant Examiner, P.W. & Railway Branch, who is an officer not of Assistant Commissioner's grade; while, on the other side it is argued that the Assistant Examiner should be regarded as a supernumerary until his place becomes vacant. The question will be set at rest by the adoption of the present recommendations of the Council under which the Comptroller will have six Assistants in all. Including the present State Huzur Treasury Officer and an Assistant Comptroller now acting as Assistant Secretary, Financial Branch, there are 8 officers in the Accounts Department. The present Huzur Treasury Officer will be transferred to another charge, and the earliest opportunity will be taken to

absorb the remaining extra officer, who will until such absorption be regarded as supernumerary.

10. It is claimed for the present proposals that they will give a properly organized Local Audit Departmentwithout extra cost to Government, but the economies recommended are very complicated, and not likely to work satisfactorily, and some parts of them are contingent upon accommodation being made available in the District Office buildings, and the Bangalore District Treasury Officer being able to bear a larger burden of work. The idea of associating direct Treasury work with an officer or branch of the Comptroller's Office seems to me on principle unsound. The Comptroller and his office, burdened as they now are with P.W. and Railway Accounts, can ill-afford to bear additional work not merely of accounts and compilations of accounts but also cash transactions including receipts and payments in connection with the Madras Bank; and any saving in the number of gazetted officers attached to the Comptroller's Office is not likely to be realised. All these points are fully discussed in the notes. In my opinion therefore its seems to be undesirable to lay hands on the Huzur Treasury and I think that a small outside Audit

1565

Department should be organized from the provision of Rs.5,000/- made in the current year's budget. It may be that the Huzur Treasury Officer is not as long or as heavily worked as some other officers of the State, but this would point to the desirability, on the one hand of occasionally giving him some criminal work, of which there is always a congestion in the District, and on the other of maintaining it as a sort of rest house for officers in old age or feeble health or found the unsuited posts assigned to the who cannot altogether be retired and of whom any service however ~~efficiently~~ carefully manned is sure to have an irreducible minimum.

P. Ramdas Rao
22 Sept 10

66 66

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Proposals for the reduction of the status of the State Huzur Treasury, and for the constitution of a Local Audit Department as a branch of the Comptroller's Office.

23.9.10 No. 1496.

Order.

I prefer to allow the Huzur Treasury Office to remain for the present but under the designation of " Assistant Comptroller in charge of the State Huzur Treasury". He should be given some other work of the Comptroller's office to keep him fully engaged; and he should be subordinate to the Comptroller in the same way as other Assistant Comptrollers. The Comptroller should proceed to transfer such portions of the Huzur Treasury work to the Comptroller's office and Bangalore Treasury as may be necessary to prevent duplication. It seems desirable that ultimately all receipts and payments on behalf of Government at Bangalore should take place at the District Treasury, the Huzur Treasury becoming what it should be, viz.,a Reserve Treasury to meet the requirements of all other Treasuries in the State as regards distribution of cash, stamps, opium &c.

No. 263

29/10/10

After this readjustment of work is done the Comptroller should report whether the Assistant Comptroller for the Huzur Treasury is required to be continued; and the question whether the Comptroller should have six or seven Assistants for all work including the Huzur Treasury should then be finally decided. The Local Audit Department should be organised without delay on the lines proposed by the Comptroller and approved by the Council.

KRW

27/10/10

G. R. S. 12]
General and Revenue Secretariat.

Q7 File No. 213 of 1908

19

Serial No.

A typed Copy of the draft put up by the Financial Assistant Secretary and approved of is Subd. is herewith.

24/11/1910.

(Illegible)

4.11.10

Draft order Subd to Dewan for approval.

8552
8.11.10

4/11/10

Draft approved by Dewan

Issue

4/11/10

8 To the Comptroller
" Revenue Commissioner
" Commissioner of Stamps
" Superintendent Stamp Manufactory
" Deputy Commr, Bangalore Dist
" State Huzur Treasury Officer

No: H 2324-9 Dy 10th November 1910

Sanctions the proposals in regard to the revision of the work of the State Huzur Treasury, and the formation of a Local Audit Department.

NOTE—Contn. sheet.

GPB—55,000—27-4-09

No. 3331 Enc 3

Office of the Comptroller, Mysore Government,

Dated Bangalore, the 12 December 1908.

From

J.S. Chakravarti, Esq., M.A.,
F.R.A.S., etc.,
Comptroller, Mysore Government.

To

K.S. Chandrasekhara Iyer, Esq., B.A., B.L.,

Secretary to the Government of Mysore,

General and Revenue Departments.

Sir,

I have the honour to report that ever since my arrival here I have been observing that the audit of the accounts of the Municipal and other Funds as carried on in this State is far from satisfactory . The audit check now exercised in respect of these funds being centralised is what may be called a second-hand audit. There can, in such cases, be no ~~fresh~~ first-hand audit unless it is conducted locally and with reference to the several Account Books .. maintained in the offices concerned. The present audit is moreover, very imperfect since it does not cover the check of collections which forms the most important part of the audit in such .. cases.

2. Again, there is absolutely no audit in regard to the Trust Funds. Government are the Trustees of such funds and administer most of them through their own officers. It is to be expected that all the amounts due are realised and spent in terms of the Trusts, but it is nevertheless considered necessary everywhere to exercise some audit check to see that collections are .. brought to account, that the disbursements are supported by proper vouchers and that the balances, if any in the Books, are correct and in existence. There is no detailed local audit in respect of the Public Works expenditure incurred by Civil officers from ...

with its present work. The attempt made in 1904 to strengthen it with a view to provide for the requisite audits did not receive favourable consideration at the hands of Government. In these circumstances it is not likely that any addition to the work of the Department could be thought of.

6. Some of the accounts, the audit of which has already been ordered by Government and is now periodically attended to, being nothing more than those of ordinary contingent expenditure, come directly under the audit of this office and having no special .. features in them, they do not require any local audit. In their case, the audit as ordinarily conducted in my Office and the safeguards provided for in the Civil Account Code to be adopted by the disbursing and controlling officers are quite ample. I take, for example, the accounts of the Senior Surgeon's Office. I understand that their audit was ordered by Government with a particular object, viz., to trace the causes which led to grave irregularities in one of the District Hospitals and to find the remedies to prevent similar irregularities in future. When the object was realised and the remedies suggested, the necessity for periodical local audit ceased. Such accounts, however, still form part of the regular ... programme of the work of the Outside Audit Department.

7. On the other hand, there are offices which spend annually large amounts in the purchase of Stores for Supply and Manufacture. The bills for such purchases come for audit as ordinary contingent expenditure, but the disposal of the Stores - for which no sort of accounts is required to be sent to my office - can only be examined with reference to the accounts required to be maintained in those offices. In the Military Stores and the Transport Work-shop, for instance, large purchases are made every year for supply of clothing to the men of the Army and the Manufacture of Transport carts &ca. How much of the articles purchased has been used up,

how much remains on hand, whether regular accounts are maintained for the receipts and issues, whether the Supplies are regulated in accordance with the rules prescribed by Government on that behalf, whether recoveries of dues are made and credited to Government, and whether the stock on hand really represents what it is shown to be in the Books, - all these can only be examined on the spot. The head of the Department is of course primarily responsible for ... maintaining accurate and satisfactory accounts in such cases but the nature and magnitude of the transaction may justify a periodical professional audit.

8. From my experience in Bengal as Examiner in charge of Local Fund Accounts I can say that the absence of a system of regular local audits in regard to the accounts above mentioned is a serious want which requires immediate attention. The advantage of this system is recognised in all parts of British India and its importance is felt more and more every day. Every Province has got its staff of trained local auditors constantly moving about the Province, their work being supervised and directed by a member of the superior accounts service of the Government of India.

9. Without in any way casting reflections on any of the Officers of Government, I might be permitted to say that the natural tendency is, except in very rare cases, to take things easy, and unless this tendency is checked there will be relaxation in the application of the rules, and practices will creep in which, though not directly contravening any of the rules, are yet objectionable in their nature and likely to culminate in fraud. When even the well-organised Treasuries - which are bound on all sides by checks and counter-checks - have been recognised to require test audits, it may be imagined to what extent such audits are necessary in the case of Local Funds. It is therefore highly

desirable

desirable that the Government Order of 1903 should be given effect to at once and the Establishment required made available for the purpose.

10. I have already said that the Outside Audit Department at present consists of only two hands and that it requires to be .. strengthened. This Department is now in charge of one of my Assistants who has tacked on to him two other Departments of the Office. This arrangement is one not calculated to give any satisfaction. To meet our requirements it is necessary not only to strengthen the non-gazetted staff but to place the Local Audit Department in immediate charge of a gazetted officer who may be .. always free to move about the Province.

11. I submit for the sanction of Government a statement... marked A, showing the audits which it is proposed to take up after omitting such of them as are considered unnecessary for the ..... reasons given in para 6; and a second statement, marked B, showing the establishment required for the work. The strength of the ... establishment provided for is on the basis of a calculation made with reference to the number of days required for the audit of all the above accounts once a year, and to the time required for .... travelling from place to place and for drawing up reports embodying the results of the audits. In the absence of local experience, my calculation may not be very accurate, but I think on the whole it is fairly so and I beg that the establishment proposed may be sanctioned for the present, to be revised later on, if necessary, after some experience is gained.

12. I have not provided in this scheme for the local audit of the accounts of the Minor Muzrai Institutions under the management of Government. Though their audit is also very desirable, yet considering their large numbers (1428) and their comparatively small annual income (less than Rs. 250/- each), I am obliged to

omit them for the present on the score of cost. These accounts will, whenever and wherever possible, also receive the attention of the Outside Audit Department.

13. The rate of pay provided for the local auditors may look somewhat liberal when compared with that of the men in the Office; but when the nature of work it has to do is taken into consideration the rate proposed is not much. While the men in the Office have always, ready at hand, help and guidance from those above .. them, the men of the Outside Audit Department have often to rely on themselves for such help. The Department therefore needs only capable men, well versed in both accounts and audit, and the pay given should be sufficiently encouraging to such men.

14. The extra cost involved by the Scheme as worked out is Rs. 536/- a month (vide Proposition statement B). If the scheme is sanctioned, it will be possible to make some reductions in the Local Fund Branch of my office. I have already proposed the reduction of the State Huzur Treasury to the status of a ~~Revenue~~ Reserve Treasury and its being placed in charge of one of my Assistants. If this is also sanctioned as I have reason to believe that it will be, the savings effected will more than cover this additional cost.

15. The Officer and men of the Outside Audit Department require some special concessions, such as the occupation rent-free of Travellers' Bungalows and Rest-houses when travelling on duty, the relaxation of the rule regarding 10 days halt in a place, and the grant of special rates of daily allowance to meet their travel-ling expenses. Such concessions are required in the interest of of good work and are allowed in British India. These will, ... however, form the subject of a special reference after the scheme

now

now submitted is sanctioned.

I have the honour to be,

Sir,

Your most obedient servant,

J.S. Chakravarti

Comptroller.

S T A T E M E N T A.

Showing the Offices &ca., the Accounts of which should be locally audited.

The Kolar Sanitary Board.

Office of the Inspector General of Police

Amrut Mahal Department.

Stamp Manufactory.

Stamp Superintendent's Office including Stock.

Stationery Depôt.

Government Press.

Military Funds.

Do. Stores.

Imperial Service Regiment.

Do. Transport.

Central Jail.

Victoria Hospital.

Medical Stores.

Government Book Depot.

Government Houses.

Government Stables.

The two City Municipalities.

6 Municipalities in District Head Quarters.

78 other Municipalities. (?)

8 District Boards.

202 Major Muzrai Institutions under Government (?) management.

Other Trust Funds. (?)

(Statemen

Finance Accounts Form 11

(*Vide* Art. 57, C., A. C. Vol. I, and Rule 23, Part I, Chapter II of the Fina

Finl. 200]

Statement of Proposition for

Name of office to which the Proposition

Government orders sanctioning present Establishment		Nature of charge										
		Present Scale						Proposed Scale				
				Pay						Pay		
No	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum
Gl: Fl: 1577 88-07-2 dated 5th October 1907.		1	Auditor	50	3	65	61 1/4	1	Auditor	100	10	150
	*	1	Do	30	3	45	41 1/4	2	Do	75	5	100
								3	Do	50	5	75
								2	Asstt. Auditors	30	3	45
								1	Clerk to look after the Records	-	-	25
					Total		102 1/2				Total	
	*	This Establishment now forms part of the Establishment of the Comptroller's Office.										

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should be followed by a reappropriation statement if the proposal involves additional expenditur .

(B)

ial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

9

Revision of Establishment.

relates Comptroller's Office

erage ost	Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
	Permanent		Temporary						Department concerned	Financial Department	
	Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
	Amount	Amount	Period	Amount	Period	Amount					
37 1/2											
37 1/2											
36 1/4											
52 1/2											
25											
88 3/4	536 1/4						Vide letter No. 3331 dated 12th December 08				

MGCPB—1,000—22-7-05

D.S. Chakravarti

Comptroller

(Statem

Finance and Accounts Form 11

(*Vide* Art. 57, C., A. C, Vol. I, and Rule 23, Part I, Chapter II of the Fina

Finl. 200]

Statement of Proposition for

Name of office to which the Proposition

Government orders sanctioning present Establishment		Nature of charge											
		Present Scale						Proposed Scale					
				Pay						Pay			
No	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	A
Gf: El: 1577 188-07-2 dated 6th Octob 1907.	*	1	Auditor	50	3	65	61 1/4	1	Auditor	100	10	150	1
		1	—Do—	30	3	45	41 1/4	2	—Do—	75	5	100	1
								3	—Do—	50	5	75	2
								2	Asstt. Auditors	30	3	45	
								1	Clerk to look after the Records	—	—	25	
					Total		102 1/2				Total		
	*	This Establishment now forms part of the Establishment of the Comptroller's Office.											

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should be followed by a reappropriation statement if the proposal involves additional expenditure.

cial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

Revision of Establishment.

relates Comptroller's Office.

Average Cost	Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
	Permanent		Temporary						Department concerned	Financial Department	
	Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
	Amount	Amount	Period	Amount	Period	Amount					
37½											
7½											
6¼											
1½											
5											
83¼	536¼						Vide letter No. 3331 dated 12th December 08				

MG CPB—1,000—22-7-05

J.S. Chakravarti.
Comptroller

G.R.S. 31]

No. H 3129
6/Gen 213-08

From

K.S.Chandrasekhara Aiyar Esquire, B.A.,B.L.,
Secretary to the Government of His Highness the Maharaja of Mysore, Genl. and Rev. Dept.

To

J.S.Chakravarti Esquire, M.A.,F.R.A.S.,
Comptroller, Mysore Government.

Dated Bangalore, the 19 January 1909.

Genl. and Rev. Secretariat

Sir

Adverting to your letter No.3331/R dated the 12th December 1908 submitting for the orders of Government a scheme for the local audit of the Municipal and other Fund Accounts, I am directed to request you to be so good as to state what reductions are feasible in the Local Fund Branch of your Office under the arrangements proposed by you. An early reply is requested.

I have the honour to be,
Sir,
Your most obedient servant,

Fair Draft

For Secretary to Government.

GPB - 1,000-13-5-08

M.L.
2

(3)
Gen Fin 213-08-09
D 2528

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted.

No. 4161
R 29

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 23 January 190

FROM

J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore.

To

L.S.Chendrasekhara Iyer ESQ.,B.A., B.L.,
Secretary to the Government of Mysore,
General and Revenue *Departments*

SIR,

In reply to your letter No.Fl:3129/Gl:Fin:213-08 of the 19th Instant, enquiring what reductions are feasible in the Local Fund Section of this office under the proposed scheme of Local Audit of Municipal and other Funds Account, I have the honor to state that, if the scheme is sanctioned, the Local Fund Section of my office can be reduced by five hands. As the number of appointments in the higher grades of this office is very few, the reduction will be one in the 3rd grade Rs.25/- and four in the 4th grade Rs.80/- or in all Rs.105/-.

I have the honor to be,

Sir,

Your most obedient servant,

J.S. Chakravarti

Comptroller.

MS

_____ Department.

190

From

J. S. CHAKRAVARTI, Esq.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

_____ Esq.,

Secretary to the Govt. of Mysore,

_____ *Dept.*

Dated

Despatched

Received

No.

Subject-matter.

GPB—1,000—20-7-08

14

G.R.S. 26]

File No. 213.
Serial No. 41

Diary No. of letter replied to 10314 / 2526

No. 76 4196

General and Revenue Secretariat
(Cantonment)
, *the* 190 .

Date of issue 17 March 09

Signed by [illegible]

To
8 17 March 09
The Deputy Commr
Bangalore

Sir

A Bill is under contemplation to abolish the Sub Treasury and as much as it shall be necessary to transfer a part of the work of the Sub Treasury & the Bangalore Dt Treasury to the Office of a portion of the Office of Establishment consisting of a Paymr Treasury work being transferred to the Bangalore Dt Treasury as now under Cantonment Code, I have

over.

SUBJECT.

MC 18/3

15

directed to ~~ascertain forthwith~~ inquire forthwith

So soon as to whether

there is accommodation, for

the Establishment to be transferred,

in the Public Offices

Subd.

To enable the Treasury to form a correct estimate of the accommodation required the Secretary of State is requested to cause a return to be made showing the number of the Establishment of the Board of Trade which will be transferred to Downing Street, and the number of rooms which will be required for their accommodation.

List of enclosures.

Copied by

Examined by

MGCPB—30,000—16-2-05

Ry 4/4. 1c 03623. G.F. 213-28

1908-09

From
The Deputy Commissioner
Bangalore District

To
The Secretary to the
Government of Mysore
General & Revenue Department

Dated 6th April 1909

Despatched 7th

Received

General No.
S No. 495-

Enclosure No. 1

Secretary's letter No. 72 419
GL Dis. 213-
dated 14th March 1909

Forwarding copy of District Treasury Officer's memo No. 1063 of 24-3-09 stating that there is no accommodation in the Treasury rooms for any extra hands and that accommodation could be made available for the required rooms adjoining the District Treasury now occupied by the office of Sub-Registrar. Such as are placed at the disposal of the District Treasury

1/
S 495
ent

Office of the Deputy Commissioner, Bangalore District.

Dated Bangalore, 6th April 1909.

7

From

B. J. Kumaraswamy Naik Esquire B.A.,

Deputy Commissioner, Bangalore District.

To

K. S. Chandrasekhara Aiyar Esquire B.A., BL

Secy.to the Govt.of H.H.the Maharaja of Mysore,

General and Revenue Departments, Bangalore.

S i r,

With reference to your letter No.Fl.4196/Gl.Fin.213-08 dated the 17th March 1909, requesting to be informed as to whether there is accommodation in the rooms of the Bangalore District Treasury Office for a few hands of the State Huzur Treasury Establishment proposed to be transferred to the District Treasury, I have the honor to forward herewith copy of the District Treasury Officer's Memo No.1063 dated the 24th March 1909 from which it will be seen that there is no accommoda--tion in the Treasury Rooms for any extra hands and that accommodation could be made available for them provided the rooms adjoining the District Treasury, now occupied by the Office of the Dodballapur Sub-Division are placed at the disposal of the District Treasury. This could only be done by providing separate accommodation at Bangalore for holding the Dodballapur Sub-Division Office, whose Head Quarters has been ordered in Government Order No.R.5556-L.R.75-07-5 dated the 22nd February 1908 to be at Bangalore only, until further orders, instead of at Dodballapur as notified in Government Order No.5516/L.R.252-06-4 dated the 29th November 1906.

I have the honor to be,

S i r,

Your most obedient servant,

DEPUTY COMMISSIONER,

Bangalore District.

B.N.S.

hmj

Memo No.1063 of the 24th March 1909, from the District Treasury Officer, Bangalore, to the Deputy Commissioner of the Bangalore District, Bangalore.

In returning the above, I beg to state that the accommodation for the District Treasury Office is insufficient as it is and can hardly accommodate any more hands.

The Treasury Office consists of one big room in which the Head Accountant and nine accountants are located, the Treasury Block consisting of the Treasure Chamber an adjoining room in ~~whi~~ which Stamp Bureaus are placed, a big room in which money transaction takes place giving seat to the Treasurer, two Shroffs and two Collars. A passage in which the two Pension Clerks are located and a Record Room in which two clerks work.

As it is the Office is conjested and can ill-afford accomoda-tion for any extra hands.

24-3-1909. Sd/- T. Chokkanna.
Dist Treasury Officer

P.S. If the suite of rooms now occupied by the Office of the Assistant Commissioner, Dodballapur Division could be made over, sufficient accommodation can be arranged for the existing and the expected staff.

Sd/- T. Chokkanna.
Dist Treasury Officer
24-3-1909.

&&&&&&&&&&&&&&&&&&&&&

" C O P Y "

DEPUTY COMMISSIONER,

B.N.S. Bangalore [illegible]

(11)

Join G.Os for the file.

G.R S. 31]

No. H 7138
G.H 213-08

(6)

From

K.S.Chandrasekhara Aiyar, Esq., B.A., B.L.,

Secretary to the Government of His Highnsss the Maharaja of Mysore, Genl. and Rev. Depts.

To

The Comptroller to the Govt. of H.H. the Maharaja of Mysore.

Dated Bangalore, the 4/10 May 1909.

Genl. and Rev. Secretariat.

Sir,

I am directed to acknowledge the receipt of your letter No. R.3331 dated the 12th December 1908 in para 14 of which you say that if the reduction of the State Huzur -- Treasury to the status of a Reserve Treasury be sanctioned, and it is placed in charge of one of your Assistants, the saving effected will more than cover the additional cost of organizing a Local Audit Department.

2. In this connection I am to refer you to your letter No.4716/R dated the 15th February 1909 from which it -- appears that the work connected with the Huzur Treasury cannot

7

GPB—8,000—14-3-07.

P.T.O.

cannot be taken over by your office without an addition to the gazetted staff. If so, the amount of savings available towards the cost of the Local Audit Scheme must be inconsiderable. I am to request you to furnish a statement -- showing the exact amount of the savings that may be effected by the adoption of your proposals regarding the reorganisation of the work of the State Huzur Treasury and how you propose to meet the extra cost on account of the proposed Local Audit Department.

3. I am also to request you to state for the information of Government how the quantity of work to be undertaken by the proposed Local Audit Department and the establishment asked therefor compare with the corresponding work and -- establishment in the office of the Accountant General, -- Madras.

I have the honour to be,

Sir,

Your most obedient servant.,

C S Balasundaram

Secretary to Government.

D.K.

o.4716/R.

Office of the Comptroller,
Mysore Government.

Bangalore, dated 15th February 1909.

From

J.S. Chakravarti Esqr, I.A., F.R.A.S., &c,.

Comptroller to the Government of H.H. the Maharaja of Mysore.

To

C.S. Balasundaram Iyer Esq., B.A.,

Offg. Secretary to the Government of Mysore, General & Revenue Departments.

Sir,

Adverting to your letter No.Fl.3356 Genl. Fin. 109-08 of the 1st Instant asking me to state whether in view of the fact that there are now two additional officers Mr. Srinivasa Char should not revert to his permanent post of Examiner, I have the honor to state that in Government Order No.G.8139-G.M.12-06-68 dated the 27th June 1907 fixing the cadre of Assistant Commissioners, 5 Assistants were allotted for the Account Department. This number must have been exclusive of the Assistant Examiner, Public Works Department, for it could never have been intended to fix the number of gazetted Assistants at less than 4 for the Civil Branch and two for the Public Works Branch of my office.

2. At present I have only four Assistants in the Civil Branch, viz., Messrs Satyaraj Chetty, Bishtopanth Badami, Srinivasa Iyengar and Srinivasa Char. This number does not appear to me to be in excess of the scale sanctioned by Government and in my opinion it is certainly not in excess of what is required in the interests of efficient work. I therefore fail to see how there has been "an addition of two officers" necessitating the reversion of Mr. Srinivasa Char.

3. Government may not be unaware that in the British Indian Accounts Offices there is a class of Ministerial Officers designated Superintendents whose pay varies from Rs.200 to Rs.450 a month and the bulk of whom are recruited from the same classes from which members of the Provincial, Executive and Judicial services (Deputy Magistrates and Munsiffs) are recruited. Each Gazetted officer in a British Accounts Office is assisted by two or three such Superintendents. In the Mysore Comptroller's Office there are no officers corresponding to the class of Superintendents there being in the ministerial grades only one appointment on Rs.150-200 and two on Rs.100-150. Gazetted Officers here have to combine the functions of Gazetted Officers and Superintendents. All of them therefore have very tight work to do and this applies specially to Mr. Srinivasa Char.

4. The improved system of Budget and Resource arrangements, the introduction of the Finance and Revenue Accounts, the floating of the Mysore 4% State Loan of 1906-07 and the expansion of the work of the Outside Audit Department are all additions to Mr. Srinivasa Char's work which cannot be overlooked. The additional work thrown on my Office in connection with the prevailing distress and the training of the Famine Accountants and Auditors has been shared by him with me. The work of the office as a whole is increasing day by day and it is more than what the present staff can cope with and any reduction in this staff cannot therefore be thought of.

5. The appointment of the Comptroller to the charge of the Financial Secretariat and of the Public Works Accounts office has practically reduced the strength of the gazetted staff of the Comptroller's Office by one for the Comptroller can not and should not now concern himself with

the details of work in the Civil Branch to such an extent as an officer in charge of the Civil Branch only was able to do. In fact it seems to me that some additional help is required and fortunately such help is available without any extra cost to Government. If the Huzur Treasury is reorganized on the lines suggested in my note to the Retrenchment Committee on the subject, the Huzur Treasury Officer with the bulk of his work may be made over to the Comptroller. I once thought that the work in connection with the Huzur Treasury could be taken over by my office without any extra gazetted officer but I now find that such a course would be hardly possible. It seems to me an absolute waste of Government money to continue the Huzur Treasury as a separate office, for the Officer in charge has very little to do. If my recommendations on the subject are given effect to the necessary help required by me will be obtained by merely utilizing fully what Government is now actually paying for. Of course the present Huzur Treasury Officer will be suitably provided for elsewhere and a junior Officer intended permanently for the Account Branch will come to me with the Huzur Treasury work.

6. From what I have stated above it will be evident that the appointment of Mr. Srinivasa Char as Assistant to Comptroller can no longer be regarded as temporary but must be made permanent. I therefore beg to request that Mr. Srinivasa Char may be confirmed as early as practicable in his present appointment. In doing so the allowance of Rs. 50/- which he is drawing should be clearly stated to be a personal allowance.

7. In this connection I beg to suggest that two gazetted appointments - one in the Civil and the other in the Public Works Branch of my office - those of the Assist-

ant

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to the Comptroller and the Assistant Examiner should be ordinarily filled up from amongst the meritorious members of the subordinate staff. This will be a great encouragement to the members of such staff who at present have no prize post open to them in ordinary course. I see such reservation is made in the Revenue and other Departments of the service and it is only just that clerks of the Accounts Department, whose duties are not less arduous than those of the men in other Departments should have a similar prospect before them. This is made more necessary by the action taken by Government sometime ago in shutting up all prospects of employment in the Revenue Department to men in my office. The course I now recommend is in conformity with the practice in British India where Chief Superintendents' places are always reserved for deserving Ministerial Officers.

I have &c,.

Sd/- J. S. Chakravarti.

Comptroller.

14

D.4661

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Office of the Comptroller,

No. 7357
R.408

Mysore Government,

Bangalore, Dated 12 June 1909.

7

From

J.S.Chakravarti Esq., M.A.,
F.R.A.S., &c.,
Comptroller, Mysore Government.

To

The Secretary to the Government
of His Highness the Maharaja of Mysore,
Financial Department.

Sir,

I have the honor to acknowledge the receipt of your letter No.Fl:7138-Gl:Fin:213-08 of the 10th May 1909 asking for certain particulars in connection with the organization of the Local Audit Department and in reply to annex in the margin a statement showing exactly the savings which will be effected by the reorganization of the work of the State Huzur Treasury and by the reductions proposed in my office. I have now provided for the menial establishment of the Local Audit Department which was omitted before.

Proposed Establishment.		Average cost.	
1 Chief Auditor or Superintendent (100-10-150)	...	137½	
2 Auditors (75-5-100)	...	187½	
3 --do-- (50-5-75)	...	206¼	
2 Asstt: Auditors (30-3-45)	...	82½	
1 Correspondence clerk ..	...	25	
5 peons 1(8), 4(7) ...	...	36	
			674¾
Deduct			
Savings to be effected in the Outside Audit Department.			
1 Accountant (50-3-65)	...	61½	
1 -- do -- (30-3-45)	...	41¼	
Savings to be effected in the Local Fund Branch of the office.			
1 Accountant ...	...	25	
4 Accountants(20)	...	80	
			207½
Balance excess	...		467¼

Saving in the pay of the State Huzur Treasury Officer (mean between 250 & 450). 350
— do — in Treasury Head Accountants pay. 123¼
Adds do — in Local Fund Branch of Office. 25
Net saving. 31.

2. In considering the question of extra cost the main point to be considered is whether the pay of the Huzur Treasury officer can be saved. After giving the matter my most careful consideration I have come to the conclusion that it i

possible by a rearrangement of work amongst my six gazetted assistants to take up both the State Huzur Treasury work and the work of Local audit without any addition to the gazetted staff. This will however leave very little spare time in the hands of any gazetted officer and arranging for the work of an absentee will become difficult. Also in the beginning the work of organizing the Local Audit Department will cause some strain to a staff every member of which will have his hands full. But these difficulties are not likely to be serious. I would therefore request the favour of being furnished with early orders on the two important questions now before Government viz., the reconstitution of the Huzur Treasury and the constitution of the Local Audit Department.

3. On a reconsideration of the matter I think it is possible to reduce the Treasury Establishment by the abolition of the post of Head Accountant (100-10-130) and to further reduce the strength of the Local Fund Branch of my office by taking away one clerk on Rs.25/-. Taking the above saving as well as that in the Huzur Treasury officer's pay into consideration, it will be seen that the introduction of the changes referred to above will not involve any additional expenditure whatever but a saving of Rs.372/- per annum will be effected.

4. In regard to the question as to how the quantity of the work to be undertaken by the Local Audit Department and the Establishment proposed therefor compare with the corresponding work and Establishment in the Accountant General's Office, Madras, I must first of all state that in Madras as in all other British Provinces great importance is attached to the work of local audit. Thus in Madras the work of local audit is controlled by two gazetted officers whose time is wholly devoted to such control viz., the Examiner of Local Fund Accounts whose pay and allowances come to something like Rs.100

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a month and a Chief Superintendent on about Rs.500/-. The first named officer looks after the local audit in the districts while the latter controls the outside audits in the Head Quarters offices. The staff working under these officers consists of 40 hands and I believe there are besides these local auditors under Collectors of Districts. In the following statement of comparison the Local Fund Section attached to the Central account office has been included in the case of Madras as well as of Mysore and half the pay of an Assistant Comptroller has been included as the cost of gazetted staff in the proposed Mysore Establishment. ~~It will be seen that the work in Mysore includes the checking of the accounts of 908 Municipal Major institutions under Government management besides innumerable Minor institutions corresponding to while there is very little work in Madras.~~

5. The information required is given below:-

	Madras	Mysore
1. No. of Accounts.-		
Municipal ...	62	87
District Fund ...	21	8
Head Quarters ...	15	15
Other Departments	23	2
	121	112

P.T.O

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	MADRAS.			MYSORE		
		No. of hands.	Monthly cost.		No. of hands.	Monthly cost.
I.	Gazetted Officers	2	1400	Gazetted Officer half pay	1	175
	Local Auditors 1(250),175,2(150) and 4(125) ...	8	1225			
	Superintendent (120-145)...	1	140	Superintendent 1(100-10-150)	1	137½
	Local allowance					
	(30), (20) ...	5	160	Auditors (75-5-100)	2	187½
II.	Class (90-5-115)..	2	220	do (50-5-75)	3	206¼
	do (60-5-85)...	5	390	do (50-3-65)	1	61¼
	do (30-4-50)...	10	416	Asstt: do (30-3-45)	4	165
	Local allowance.					
	(20) & (10) ...	3	40			
III.	Class (30) ...	5	150			
	Local allowance.					
	(10) ...	5	50			
IV.	Class (25) ...	9	225	Clerks (25) ...	3	75
	Peons	11	103	Peons	5	36
			4519			1043½

6. As regards the cost, the Madras Establishment including the pay and allowances of the Gazetted officers in charge of the Establishment comes to about Rs.4519 a month. Besides this, temporary Establishments are occasionally entertained according to necessity. The Establishment I propose for Mysore, including half the pay of a Gazetted officer, will be about Rs.1043 a month or about 23% of the Madras Establishment.

I may in this connection state for the information of Government that in Madras the above Establishment audits in addition about 27 Accounts of Special Funds while in Mysore it is proposed

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proposed to utilise the services of the Local audit Establishment for auditing also the accounts of the 202 Major Muzrai Institutions which are under the management of Government as well as the accounts of the Trust Funds managed by Government Officers.

29 Gumbaz Funds &c

I have the honor to be,

Sir,

Your most obedient servant,

J S Chakravarti

Comptroller.

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requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted.

No.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the *190*

FROM

J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore.

To

ESQ.,

Secretary to the Government of Mysore,

Department.

SIR,

D2466/

Record Department.

1909 G.F 213-8-7

From

J. S. CHAKRAVARTI, Esq.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

~~Esq.,~~

Secretary to the Govt. of Mysore,
Financial *Dept.*

Dated

Despatched 12th June 1909

Received

No. 7357
R408.

Subject-matter.

Certain particulars in connection with the organization of the Local Audit Department.

GPB—1,000—20-7-08

Serial (8)

Proceedings of the Govt. of H.H. the Maharaja of Mysore.

Read again-

Government order No. Fl. 1150-1192/18-1901-2 dated 7th February 1903 regarding the reduction of the status of the State Huzur Treasury and the formation of a Local Audit Department as a Branch of the Comptroller's Office.

2. Letter No. 3539 dated the 18th December 1906 from the Comptroller to the Government of His Highness the Maharaja of Mysore, suggesting that the abolition of the State Huzur Treasury would be a mistake, but that the duties of the State Huzur Treasury may be entrusted to one of the Assistant Comptrollers and the cost of establishment reduced.

3. Correspondence ending with letter No. 7357/R. 408 dated 12th June 1909, from the Comptroller to the Government of His Highness the Maharaja of Mysore suggesting that some portion of the work of the State Huzur Treasury should be transferred to the Comptroller's Office, and some portion

portion with the requisite establishment to the Bangalore District Treasury, and the rest of the work done by the State Huzur Treasury as a part of the Comptroller's Office, under the charge of an --- Assistant Comptroller who will also be in charge of the Local Audit Department to be formed by effecting certain reductions in the establishment of the State Huzur Treasury and the Local Fund Branch of his Office.

Page ... 2 ... 11 ...

4. Note by the Retrenchment Committee dated 7th January 1910 on the above proposals of the Comptroller.

Order thereon No:- Fe 2324-9 97-213-09

Dated Bangalore, the 10 November, 1910.

The proposals in regard to the revision of the work of the State Huzur Treasury and the formation of a Local Audit - Department are sanctioned.

2. Government consider it desirable to allow the Huzur Treasury Officer to remain for the present but under the designation of "Assistant Comptroller in charge

charge of the State Huzur Treasury". He should be given some other work of the -- Comptroller's Office to keep him fully engaged and he should be subordinate to the Comptroller in the same way as other Assistant Comptrollers. The work relating to the Stamp Superintendent's Office as well as that of the Khajana Bakshi will also be discharged until further orders by the Assistant Comptroller in charge of the Huzur Treasury.

3. The Comptroller is requested to transfer such portions of the Huzur Treasury work to the Comptroller's Office and to the Bangalore District Treasury as may be necessary to prevent duplication of work. Government consider it desirable that ultimately all receipts and payments on behalf of Government at Bangalore should take place at the District Treasury, the Huzur Treasury becoming, what it should be, a Reserve Treasury to meet the requirements of all other Treasuries in the State as regards distribution of Cash, Stamps, Opium etc.

4. After this readjustment of work is

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is completed, the Comptroller is requested to report whether the Assistant Comptroller for the Huzur Treasury is required to be continued and the question whether the Comptroller should have six or seven Assistants for all work including the Huzur Treasury will then be finally decided.

5. The Comptroller is requested to organise without delay the Local Audit Depart ment at a cost not exceeding Rs.649/- per mensem, as per marginally noted statement.

	Average. Rs.
1 Chief Auditor or Superintendent, ...(100-10-150).....	137½
2 Auditors (70-5-100).....	184
3 Auditors (50-3-65).....	183¾
2 Assistant Auditors (30-3-45).....	82½
1 Correspondence clerk..(25).....	25.
5 Peons:1,(8) & 4 (7).....	36.
	648¾.

6. The Comptroller in the last of his letters read above proposes certain reductions in the staff of his Local Fund Branch and the State Huzur Treasury as per margin. These reductions should be gradually given effect to as the works of organising the Local Audit Department and reorganising the State Huzur Treasury proceed and reports submitted to Government from time to time.

1 Accountant(50-3-65).....	Rs.61¼
1 Accountant (30-3-45).....	41¼
2 Accountants (25).....	50.
4 Accountants (20).....	80.
1 Head Accountant, State Huzur Treasury.....	123¼
Total	355¾

Print

P.T.O

Offg. Secy. to Govt.
Gen . & Rev. Departments.

D.K. 4.11.60.

6

To

The Comptroller. Inspector for-
The Regr. Comm.
The Commissioner of Stamps
The Supd. of Stamp Manufactory.
The Dep. Comm. Bungalow &c-
The State Medicine Office.

5 Copies
mr
Gupta

Proceedings of the Government of His Highness the Maharaja of Mysore.

READ AGAIN—

Government Order No. Fl. 1150-1192—18-1901-2, dated 7th February 1903, regarding the reduction of the status of the State Huzur Treasury and the formation of a Local Audit Department as a Branch of the Comptroller's Office.

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3. Correspondence ending with letter No. 7357—R. 408, dated 12th June 1909, from the Comptroller to the Government of His Highness the Maharaja of Mysore, suggesting that some portion of the work of the State Huzur Treasury should be transferred to the Comptroller's Office and some portion with the requisite establishment to the Bangalore District Treasury, and the rest of the work done by the State Huzur Treasury as a part of the Comptroller's Office, under the charge of an Assistant Comptroller who will also be in charge of the Local Audit Department to be formed by effecting certain reductions in the establishment of the State Huzur Treasury and the Local Fund Branch of his office.

4. Note by the Retrenchment Committee, dated 7th January 1910, on the above proposals of the Comptroller.

No. FL. 2324-9—G. F. 213-08, DATED BANGALORE, 10TH NOVEMBER 1910.

ORDER THEREON.—The proposals in regard to the revision of the work of the State Huzur Treasury and the formation of a Local Audit Department are sanctioned.

2. Government consider it desirable to allow the Huzur Treasury Officer to remain for the present but under the designation of "Assistant Comptroller in charge of the State Huzur Treasury." He should be given some other work of the Comptroller's Office to keep him fully engaged and he should be subordinate to the Comptroller in the same way as other Assistant Comptrollers. The work relating to the Stamp Superintendent's Office as well as that of the Khazana Bakshi will also be discharged until further orders by the Assistant Comptroller in charge of the Huzur Treasury.

3. The Comptroller is requested to transfer such portions of the Huzur Treasury work to the Comptroller's Office and to the Bangalore District Treasury as may be necessary to prevent duplication of work. Government consider it desirable that ultimately all receipts and payments on behalf of Government at Bangalore should take place at the District Treasury, the Huzur Treasury becoming, what it should be, a Reserve Treasury to meet the requirements of all other Treasuries in the State as regards distribution of Cash, Stamps, Opium, etc.

4. After this readjustment of work is completed, the Comptroller is requested to report whether the Assistant Comptroller for the Huzur Treasury is required to be continued, and the question whether the Comptroller should have six or seven Assistants for all work including the Huzur Treasury will then be finally decided.

5. The Comptroller is requested to organise without delay the Local Audit Department at a cost not exceeding Rs. 649 per mensem, as per statement noted below:

		Average Rs.
1	Chief Auditor or Superintendent (100-10-150)	.. 137½
2	Auditors ... ... (70-5-100)	.. 184
3	Auditors ... ... (50-3-65)	.. 183¾
2	Assistant Auditors ... (30-3-45)	.. 82½
1	Correspondence Clerk ... (25)	.. 25
5	Peons ... (1 on 8 and 4 on 7)	36
	Total ...	648¾

Financial (General Finance), dated 10th November 1910.

6. The Comptroller in the last of his letters read above proposes certain reductions in the staff of his Local Fund Branch and the State Huzur Treasury as per margin. These reductions should be gradually given effect to as the work of organising the Local Audit Department and reorganising the State Huzur Treasury proceed and reports submitted to Government from time to time.

	Rs.
1 Accountant (50-3-65)	... 61½
1 Accountant (30-3-45)	... 41½
2 Accountants (25)	... 50
4 Accountants (20)	... 80
1 Head Accountant, State Huzur Treasury	... 123½
Total	... 355½

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Genl. & Rev. Depts.

To—The Comptroller to Government
The Revenue Commissioner in Mysore.
The Commissioner of Stamps in Mysore.
The Superintendent, Stamp Manufactory.
The Deputy Commissioner, Bangalore District.
The Officer in charge of the State Huzur Treasury.

Exd.—C. V.

1910-11

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(GENERAL FINANCE)

PROCEEDINGS

Dated 10th November 1910

No. Fl. 2321-9
G. F. 21308

Issuing orders regarding the revision of the work of the State Huzur Treasury, and the organisation of a Local Audit Department.

GPE—28-11 10—200

showing that the proposed Local Audit Dept costs Rs 674-12-0 per mensem, against a total saving of Rs 705-12-0 from the reorganization of the State Huzur treasury and the outside Audit Department.

8. To the Comptroller,
" Revenue Commr,
" Commr of Stamps.
" Supdt of Stamp manufactory,
" D. C. Bangalore Dt.
" S. H. Treasury Officer.

No. H. 2324-9. d. 10. 11. 10

Sanctioning the proposals in regard to the revision of the work of the State Huzur treasury, and the formation of a Local Audit Department.